

Exhibit B

Declaration of Kevin P. Clancy

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

WINC, INC., <i>et al.</i> , ¹	:	Chapter 11
Debtors.	:	Case No. 22-11238 (LSS)
	:	(Jointly Administered)
	:	
	:	

**DECLARATION OF KEVIN P. CLANCY IN SUPPORT OF APPLICATION OF THE
OFFICIAL COMMITTEE OF UNSECURED CREDITORS AUTHORIZING THE
RETENTION AND EMPLOYMENT OF COHNREZNICK LLP AS FINANCIAL
ADVISORS AND COHNREZNICK CAPITAL MARKETS SECURITIES, LLC AS
INVESTMENT BANKER TO THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS NUNC PRO TUNC TO DECEMBER 20, 2022**

I, Kevin P. Clancy, declare the following under penalty of perjury:

1. I am a Partner of CohnReznick LLP (“CohnReznick”) and am duly authorized to make this Declaration (the “Declaration”). The facts set forth in this Declaration are personally known to me and, if called as a witness, I could and would testify thereto.
2. This Declaration is submitted in support of the application (the “Application”)² of the Official Committee of Unsecured Creditors (the “Committee”) for authorization to retain and employ CohnReznick as financial advisors and CohnReznick Capital Markets Securities, LLC (“CRC”) as investment banker to the Committee, effective as of December 20, 2022 and for the

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Winc, Inc. (8960); BWSC, LLC (0899); and Winc Lost Poet, LLC (N/A). The Debtors’ mailing address for purposes of the chapter 11 cases is 1751 Berkeley Street, Studio 3, Santa Monica, CA 90404.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application and/or the Initial Declaration.

entry of an order, pursuant to sections 327(a), 328 and 1107 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2014 of the Federal Rules of Bankruptcy Procedures (the “Bankruptcy Rules”) authorizing the Committee to retain and employ CohnReznick as financial advisors and CRC as investment banker to the Committee, effective as of December 20, 2022, and to provide the disclosures required under section 327 of the Bankruptcy Code and Bankruptcy Rule 2014(a).

3. CohnReznick is a financial advisory firm with extensive experience in restructuring and providing financial and operational guidance to companies in distressed situations. CohnReznick is headquartered in New York with additional offices throughout United States and is one of the largest financial advisory firms in the United States, with approximately 3,000 employees and a presence of 27 different cities.

4. In particular, CohnReznick has extensive experience in providing financial advisory services to troubled companies in the Debtor’s specific industry. CohnReznick’s professionals have advised debtors, creditors and equity holders in many similar Chapter 11 cases. The current partners, managers, senior managers, directors, and other professional staff of CohnReznick have extensive experience working with financially troubled companies in complex financial restructurings in and out-of-court and in Chapter 11 proceedings. CohnReznick and its principals have been involved as financial advisors to debtors, creditors, equity constituencies and government agencies in many Chapter 11 cases, including, among others: Agfeed USA, Inc., Allen Family Foods, Inc., Belle Foods LLC, Cagles Inc., Zacky Farms, Inc., Deb El Food Products, Nebraska Meat Corp., WorldCom, Inc., TOUSA, Inc., Fleming Companies, Inc., F&O Scarsdale LLC, et. al., RMP Harbor Services, Inc., Fargo Trucking Company, Inc., XPO Logistics; Interstate Waste Services, Geodis Wilson USA, Inc.; Doing It Right Technology, LLC; PrePrint Logistics

Management; Commodity Trucking Acquisition LLC; Pacifica Trucks, LLC, Arabella Petroleum Company, LLC, Townsends, Inc., Allied Industries, Inc., Henry Mayo Newhall Memorial Hospital, Rubie's Costume Company, Inc., et al., Shapes/Arch Holdings, Inc., Shorebank Corporation, Infinia at Willmar, Inc., and Isaac Hazan & Co. Inc.

Services to be Provided

5. In connection with the above-captioned chapter 11 cases, the Committee has requested authorization to retain CohnReznick as its financial advisors.

6. The Committee anticipates that, CohnReznick will, in connection with these Chapter 11 cases and subject to orders of this Court, provide a range of services to the Committee, including but not limited to the following:

- a) Review the reasonableness of the cash collateral/DIP arrangements as to cost to the Debtors and the likelihood that the Debtors will be able to comply with the terms of the Order;
- b) At the request of Committee's counsel, analyze and review key motions to identify strategic financial issues in these cases;
- c) Gain an understanding of the Debtors'; corporate structure, including non-Debtor entities;
- d) Perform a preliminary assessment of the Debtors' short-term budgets;
- e) Establish reporting procedures that will allow for the monitoring of the Debtors' post-petition operations and sales efforts;
- f) Monitor, evaluate and/or assist in the bidding procedures and sales process, including identifying alternative strategies to maximize potential recoveries to the unsecured creditors;

- g) Scrutinize proposed transactions, including the assumption and/or rejection of executory contracts;
- h) Provide forensic accounting services to identify and quantify hidden assets and the extent to which insiders (i.e., officers, directors and owners) and third parties benefited to the detriment of the unsecured creditors;
- i) Monitor Debtors' weekly operating results;
- j) Monitor Debtors' budget to actual results on an ongoing basis for reasonableness and cost control;
- k) Communicate findings to the Committee;
- l) Review the nature and origin of other significant claims asserted against the Debtors;
- m) Investigate and analyze all potential avoidance action claims;
- n) Prepare preliminary dividend analyses to determine the potential return to unsecured creditors; and
- o) Render such assistance as the Committee and its counsel may deem necessary.

Compensation

7. CohnReznick's normal billing rates for the accounting and financial advisory services of the nature to be rendered to the Committee are as follows:

Professional	Hourly Rate
Partners/Principals	\$745 - \$995
Managing Directors/Directors	\$620 - \$875
Senior Managers/Managers	\$505 - \$755
Seniors/Associate Staff	\$325 - \$575
Paraprofessionals	\$220 - \$300

CohnReznick's hourly rates vary with the experience and seniority of the individuals assigned. The hourly rates of CohnReznick are subject to periodic adjustments to reflect economic and other conditions. In the normal course of business, CohnReznick revises its hourly rates February 1 of each year. The Committee and CohnReznick respectfully submit that such rates are reasonable in light of the quality and specialized nature of the services being provided and are consistent with the market. However, as a further accommodation, CohnReznick has agreed to a blended cap of \$675.00 per hour of the normal hourly billing rates referenced herein.

8. The Committee and CohnReznick understand that any compensation paid to CohnReznick must be approved by this Court upon application consistent with the Bankruptcy Code, applicable Bankruptcy Rules or further Order of this Court. In addition, CohnReznick will also seek reimbursement for actual and necessary out-of-pocket expenses incurred in connection with its engagement with the Committee in the Chapter 11 cases, which may include, but are not limited to, postage, overnight mail, courier delivery, transportation, computer assisted legal research, photocopying, outgoing facsimile transmissions, airfare, meals and lodging. Consistent with local practice, nonworking travel time will be charged at half of actual time incurred. Expenses for actual costs incurred will be charged in accordance with the applicable Rules and Guidelines of this Court.

9. CohnReznick did not receive a retainer with respect to its proposed representation of the Committee in these Chapter 11 cases. Additionally, no prepetition services were performed by CohnReznick.

10. CohnReznick intends to maintain detailed, contemporaneous time records and to apply to the Court for the allowance of compensation for professional services and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy

Rules, and any additional procedures that may be established by the Court in these Chapter 11 cases. CohnReznick has agreed to accept as compensation such sums as may be allowed by the Court and understand that interim fee and final fee awards are subject to approval by this Court.

11. CohnReznick hereafter intends to apply to the court for allowances of compensation and reimbursement of expenses in accordance with the applicable provisions of the Bankruptcy Code, including, but not limited to Sections 330 and 331 of the Bankruptcy Code, the Bankruptcy rules, the Local Rules, and the Guidelines for Professional Compensation established by the Office of the United States Trustee, and further orders of this Court, for all services performed and expenses incurred after its retention date.

12. CohnReznick intends to make reasonable effort to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the UST Guidelines in connection with the Application and any interim and final fee applications to be filed in these cases. The disclosures made herein are based exclusively on the facts and circumstances of the Chapter 11 Cases and CohnReznick reserves the right to object to such requirements, or any other requirements contained in the UST Guidelines in future cases should it determine that it is appropriate to do so.

CohnReznick's Disinterestedness

13. In connection with its proposed retention by the Committee in these Chapter 11 cases, CohnReznick undertook a lengthy conflicts analysis process to determine whether it had any conflicts or other relationships that might cause it to hold or represent an interest adverse to the Debtors or might cause it to not be disinterested. Specifically, CohnReznick obtained from the Debtors and/or its representatives the names of individuals and entities that may be parties-in-interest in these Chapter 11 cases that were reasonably made known to CohnReznick by the

Debtors. Such parties are listed on Schedule 1 attached hereto (the “Potential Parties in Interest”). CohnReznick’s review, completed under my supervision, consisted of a query of the Schedule 1 parties within an internal computer database containing names of individuals and entities that are present or former clients of CohnReznick. Only individuals and entities that are a party to active matters are considered in determining conflicts. In addition, an email is sent to all CohnReznick’s professionals inquiring of any potential connections with the Potential Parties-in-Interest.

14. If additional potential parties in interest are reasonably made known to CohnReznick, it will review its connection with such parties and supplement this Declaration if additional information requiring disclosure is discovered.

15. The results of CohnReznick’s inquiry into the Potential Parties in Interest (or any of their known or apparent affiliates) are listed on Schedule 2 annexed hereto. The parties listed on Schedule 2 include current and former clients as well as professionals with which CohnReznick has worked with in the past. To the best of my knowledge and belief, any representation by CohnReznick of an entity listed on Schedule 2 (or its known or apparent affiliates) was or is only on matters that are unrelated to the Debtors and the Chapter 11 cases. To the extent that CohnReznick discovers or enters into any new, material relationship with Potential Parties-in-Interest, it will supplement this Declaration. To the best of my knowledge and belief, CohnReznick has not represented any Potential Parties in Interest in connection with matters relating to the Debtors, its estates, assets or businesses and will not represent other entities which are creditors of, or have other relationships to, the Debtors in matters relating to these Chapter 11 cases.

16. CohnReznick, and its affiliates are advisors and crisis managers providing services and advice in many areas, including restructuring and distressed debt. As part of its diverse practice, CohnReznick appears in numerous cases, proceedings and transactions that involve many

different professionals, including attorneys, accountants, investment bankers and financial consultants, some of whom may represent claimants and parties-in-interest in the Debtors' Chapter 11 cases. Also, CohnReznick has performed in the past, and may perform in the future, advisory consulting services for various attorneys and law firms, and has been represented by several attorneys and law firms, some of whom may be involved in these proceedings. In addition, CohnReznick has in the past, may currently and will likely in the future be working with or against other professionals involved in these cases in matters unrelated to the Debtors or these Chapter 11 cases. Likewise, certain such professionals who are retained in these Chapter 11 cases might have referred work to CohnReznick. Based on my current knowledge of the professionals involved, and to the best of my knowledge, information, and belief, insofar as I have been able to ascertain after reasonable inquiry, none of these relationships constitute interests adverse to the Debtors in matters upon which CohnReznick is to be employed, and none are in connection with these cases.

17. From time to time, CohnReznick may have provided services, and CohnReznick currently and likely in the future will continue to provide services, to certain creditors of the Debtors and various other parties adverse to the Debtors in matters wholly unrelated to these Chapter 11 cases. As described herein, however, CohnReznick has undertaken a detailed search to determine, and to disclose, whether it either is providing or has provided services to any significant creditor, equity security holder, insider or other Potential Parties-in-Interest in such unrelated matters.

18. In addition, CohnReznick has previously appeared, currently appears and expects to appear in the future in cases unrelated to these Chapter 11 cases before each of the judges of the United States Bankruptcy Court for the District of Delaware and in which the attorneys, professionals and staff of the Office of the United States Trustee may be involved.

19. It is possible that certain CohnReznick Personnel or CohnReznick employees, principals, managing directors, board members, equity holders, or affiliates of any of the foregoing, may own interests in mutual funds or other investment vehicles (including various types of private funds) that own debt, equity securities, or other financial instruments, including bank loans and other obligations, of certain parties-in-interest in this matter. Typically, the holders of such interests have no control over investment decisions related to such investment funds or financial instruments. CohnReznick's policy prohibits its employees from personally trading in the Debtors' securities.

20. Insofar as I have been able to ascertain through diligent inquiry, except as set forth below, neither I, CohnReznick, nor any principal or professional employee of CohnReznick have any connection with the Debtor, its creditors, any other party-in-interest, their current respective attorneys or professionals, the United States Trustee or any person employed in the office of the United States Trustee, nor do we hold or represent any entity having, an adverse interest in connection with the Debtors' Chapter 11 cases³, except as follows:

Interested Party	Schedule 1 Category	Disclosure
Edward Field	Material Vendors and Contract Counterparties	CohnReznick has provided tax services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
Guardian Life Insurance Company of America	Insurers/Brokers	CohnReznick has provided CFO Advisory/consulting services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than

³ Winc, Inc. was a supplier to a former CohnReznick LLP ("CR") client that had done business with the debtors, although, the CR former client is not listed on the referenced Schedule 1-List of Potential Parties in Interest and not included in any specific disclosure herein, the former CR client is no longer in business and CR does not see any conflict of interest.

Interested Party	Schedule 1 Category	Disclosure
		1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
Konica Minolta Business Solutions U.S.A., Inc.	Material Vendors and Contract Counterparties	CohnReznick has provided tax services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
Los Angeles Philharmonic Association	Material Vendors and Contract Counterparties	CohnReznick has provided assurance services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
Pension Benefit Guaranty Corp	Governmental and Taxing Authorities	CohnReznick has provided assurance services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
Rosenstein Henry, LLC	Landlords/Sublessees	CohnReznick has provided tax services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
Terravant Wine Company LLC	Material Vendors and Contract Counterparties	CohnReznick has provided tax services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
United States Department of Labor	Governmental and Taxing Authorities	CohnReznick has provided consulting services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.

21. Neither I, CohnReznick, nor any professional employee of CohnReznick is related professionally to the Debtors, its creditors or any other party in interest herein or their respective attorneys in the matters for which CohnReznick is proposed to be retained.

22. CohnReznick has in the past worked with, continue to work with, and have mutual clients with certain law firms who may represent parties-in-interest in the cases. None of these engagements or relationships relate to these cases.

23. CohnReznick has had, may currently have, and may in the future have commercial or professional relationships directly or indirectly with customers, competitors, and creditors of the Debtors. CohnReznick has undertaken a detailed search to determine, and to disclose, whether it is performing or has performed services for parties in matters related to these cases.

24. CohnReznick maintains a computer client database (the “Database”) containing the names of all of the firm’s current and former clients, and where practicable, known affiliates of and connections to those clients. The Database is systematically updated in the firm’s ordinary course of business and as the firm receives new matters. In connection with the preparation of this Declaration, I caused checks against the Database to be performed for the following people and entities, among others:

- a) Debtors;
- b) Directors and Officers;
- c) Ordinary Course Professionals; ;
- d) Equity Holder(s);
- e) Landlord/Sublessees;
- f) Debtors’ Professionals;
- g) Material Vendors and Contract Counterparties;

- h) Banks/Lenders/UCC Lien Parties/Administrative Agents;
- i) Top 30 Unsecured Creditors;
- j) Other Creditors;
- k) Insurers/Brokers;
- l) United States Trustee and Staff (Region 3);
- m) United States Bankruptcy Judges (D. Del.);
- n) Government and Government Agencies;
- o) Secretary of State; and
- p) Taxing Authorities.

25. Despite the efforts described above to identify and disclose CohnReznick's connections with parties-in-interest in the cases, and because the Debtors have numerous creditors and other relationships, CohnReznick is unable to state with certainty that every client representation or other connection has been disclosed. If it discovers additional information that requires disclosure, CohnReznick will file supplemental disclosures with the Court as promptly as possible.

26. To the best of my knowledge, CohnReznick has not been retained to assist any entity or person other than the Committee on matters relating to, or in connection with, the case. If this Court approves the proposed employment of CohnReznick as financial advisors and CRC as investment banker to the Committee, it will not accept any engagement or perform any services in the cases for any entity or person other than the Committee. CohnReznick may, however, continue to provide professional services to, and engage in commercial or professional relationships with, entities or persons that may be creditors of the Debtors or parties-in-interest in

the case; provided, however, that such services do not and will not relate to, or have any direct connection with, these cases.

27. If any contested matter, adversary proceeding, other litigation, or other matter arising in the Debtors', Chapter 11 cases create an actual conflict between the Committee and any of the parties that CohnReznick may represent in matters unrelated to these Chapter 11 cases, the Committee will not be represented by CohnReznick with respect to such matter.

28. I am not related or connected to, and, to the best of my knowledge and information, no other professional of CohnReznick is related or connected to (a) any judge of the United States Bankruptcy Court for the District of Delaware or any of the District Judges for the District of Delaware, or (b) the U.S. Trustee, or to any employee in the office thereof.

29. To the best of my knowledge, information and belief, CohnReznick does not have or represent any interest materially adverse to the interest of the Debtors, or of any class of creditors or equity security holders of the Debtors, by reason of any direct or indirect relationship to, connection with, or interest in the Debtors. To the extent that any information disclosed herein requires amendment or modification upon CohnReznick's completion of further analysis, or as additional information becomes available to it, a supplemental declaration will be submitted to the Court.

30. I understand there is a continuing duty to disclose any adverse interest and change of disinterestedness.

31. I understand that the Court's approval of the application is not approval of any proposed terms of compensation and under § 328(a), the Court may allow compensation on terms different from those proposed.

32. No promises have been received by CohnReznick, or by an employee thereof, as to compensation in connection with these Chapter 11 Cases other than in accordance with the provisions of the Bankruptcy Code.

33. CohnReznick further states pursuant to Rule 2016(b) of the Federal Rules of Bankruptcy Procedures that it has not shared, nor agreed to share (a) any compensation it has received or may receive with another party or person, other than with the partners of CohnReznick, or (b) any compensation another person or party has received or may receive.

34. I am generally familiar with the Bankruptcy Code and the Bankruptcy Rules, CohnReznick will comply with them, subject to the Orders of this Court.

35. I am not aware of anyone who objects to CohnReznick and to CRC's employment.

36. I shall amend this statement immediately upon my learning that (a) any of the within representations are incorrect or (b) there is any change of circumstances relating thereto.

Pursuant to 28 U.S.C. Section 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: Parsippany, New Jersey
January 13, 2023



Kevin P. Clancy

SCHEDULE 1

WINC, INC.

List of Potential Parties in Interest¹

¹ This list (and the categories contained herein) are for purposes of a conflicts check only and should not be relied upon by any party as a list of creditors or for any other purpose. As listing a party once allows our conflicts specialists to run a check on such party, we have attempted to remove duplicate entries where possible. Accordingly, a party that otherwise would fall under multiple categories is likely to be listed under only one category.

WINC, INC.

List of Potential Parties in Interest

Debtors

Winc, Inc. (d/b/a Club W, Inc.)
BWSC, LLC
Winc Lost Poet, LLC

Ordinary Course Professionals

Latham & Watkins LLP
Holland & Hart LLP

Directors and Officers

Brault, Carol
Delong, Patrick
Green, Erin
Joukovski, Laura
McFarlane, Geoffrey
Pinney, Alesia
Smith, Brian
Thompson, Mary Pat
Weng, Xiangwei

Banks/Lenders/UCC Lien Parties/Administrative Agents

Banc of California, N.A.

Material Vendors and Contract Counterparties

American Stock Transfer & Trust Company,
LLC
Artisan Brands, LLLL
Ascentis Corporation
Atelier Copain LLC (d/b/a Punchdown Cellars)
Avalara, Inc.
CompIntelligence, Inc.
CTF Clear Finance Technology Corp. (d/b/a
Clearco)
Eagles Stadium Operator, LLC
Field, Edward
Imperial Parking Industries Inc.
International Wines, Inc.
Konica Minolta Business Solutions U.S.A., Inc.
LangeTwins Wine Company, Inc.
Marketplace Selections, Incorporated
Miller Family Wine Company, LLC
National Merchants, Inc.
Oracle America, Inc.
Paypal, Inc. (d/b/a Braintree)
Philadelphia Eagles, LLC
Republic National Distributing Company, LLC
Synergy North America Inc.
T. Elenteny Holdings, LLC (d/b/a T. Elenteny
Imports)

Terravant Wine Company, LLC
Testany, Inc.
The Bacchus Group Inc.
Weibel Incorporated
Young's Market Company, LLC
Zendesk, Inc.

Debtors' Professionals

Canaccord Genuity Group, Inc.
Epiq Corporate Restructuring, LLC
RPA Asset Management Services, LLC
Young Conaway Stargatt & Taylor, LLP

Landlords/Sublessees

1515 Garnet Mine Road Holdings Limited
Partnership
CCF PS Alla Owner, LLC
Columbia Business Center Partners L.P.
Last Mile Management
Rosenstein Henry, LLC
Squarespace, Inc.
Thrive Market, Inc.
West LA Alla Commonwealth, LLC
West LA Venture Commonwealth LLC

SP Comino, LLC
Michlits Werner GmbH
Total Quality Logistics, LLC
Allegis Group Holdings, Inc. (Aerotek, Inc.)
Brex Inc.
Douglas R. Circle (dba Rancho Cañada de los
Pinos)
Terravant/Summerland
Domo, Inc
8020 Consulting LLC
Conexus Search LLC
Google, Inc.
Power Digital Marketing, Inc.
Awesome OS, Inc. (Offsourcing, Inc.)
Atticus Publishing, LLC
Laffort USA, Inc.
Republic National Distributing Company of CA
(RNDC CA)
Mendocino Wine Co.
Kaiser Consulting, LLC
Los Angeles Philharmonic Association
Datasite LLC
Vin-Global LLP
Toppan Merrill USA Inc.

Insurers/Brokers

ACE American Insurance Company
Allied World Insurance Company
Axis Insurance Company
Endurance American Insurance Company
FIRST Insurance Funding
Guardian Life Insurance Company of America
IMA of Colorado, Inc.
Kaiser Permanente
Lloyds of London
National Union Fire Insurance Company of
Pittsburgh, PA
The Continental Insurance Company
Transportation Insurance Company
Travelers Casualty and Surety Company of
America
United Healthcare
Valley Forge Insurance Company
Woodruff-Sawyer & Co.

Governmental and Taxing Authorities

Alabama Alcoholic Beverage Control Board
Alabama Department of Labor
Alabama Department of Revenue
Alabama Securities Commission
Alaska Department of Labor
Alaska Department of Revenue
Alaska Division of Banking & Securities
Alcohol & Marijuana Control Office
Alcohol and Tobacco Commission
Alcohol Beverage Control Bureau
Alcoholic Beverage Control Administration
Alcoholic Beverage Control Enforcement
Alcoholic Beverage Control Office
Alcoholic Beverage Law Enforcement
Commission (ABLE)
Alcoholic Beverage Regulation Administration
Alcoholic Beverages Control Commission
Arizona Department of Finance and
Administration
Arizona Department of Liquor Licenses and
Control
Arizona Department of Revenue
Arkansas Department of Labor
Arkansas Securities Department

Utilities

AT&T, Inc.
Charter Communications (Spectrum)
Comcast Corp.
Waste Management of Pennsylvania, Inc.

Top 30 Unsecured Creditors

Meta Platforms, Inc
JF Hillebrand USA Inc. (dba Hillebrand)
FedEx Corporation
La Cantina Pizzolato S.R.L.
Landsberg
LangeTwins Family Winery & Vineyards
Famille Chaudière
Impact Tech, Inc.

Bureau of Alcoholic Beverages and Lottery Operations
California Department of Toxic Substances Control
California Air Resources Board
California Board of Equalization
California Department Consumer Affairs
California Department of Alcoholic Beverage Control
California Department of Business Oversight
California Department of Conservation
California Department of Healthcare
California Department of Tax and Fee Administration
California Department of Water Resources
California Environmental Protection
California Franchise Tax Board
California Integrated Waste Management Board
California State Controller Office
California Unemployment Insurance
Centers for Disease Control & Prevention
Central District of California
City of Santa Monica, CA
Colorado Department of Labor and Employment
Colorado Department of Revenue
Colorado Department of Revenue-Liquor Enforcement Division
Colorado Division of Securities
Commonwealth of Massachusetts
Commonwealth of Puerto Rico Attorney General
Comptroller of Maryland
Connecticut Department of Consumer Protection
Connecticut Department of Labor
Connecticut Department of Revenue Services
Connecticut Securities and Business
Connecticut Commissioner of Revenue Services
Connecticut State Treasurer
Delaware Department of Justice
Delaware Department of Labor
Delaware Division of Revenue
Delaware Investor Protection Unit
Department of Liquor Control County of Hawaii
Department of Liquor Control County of Kauai
District of Columbia
District of Columbia Attorney General
District of Columbia Department of Employment Services
District of Columbia Treasurer
Division of Alcohol and Tobacco Control
Division of Alcoholic Beverages & Tobacco
Division of Commercial Licensing and Regulation Liquor Enforcement and Compliance
Division of Liquor Control
Division of Special Taxes
Eastern District of California
Eastern District of Pennsylvania
Environmental Protection Agency - Region 3
Environmental Protection Agency - Region 9
Federal Trade Commission
Florida Department of Labor
Florida Department of Revenue
Florida Division of Alcoholic Beverages and Tobacco
Florida Office of Financial Regulation
Georgia Department of Labor
Georgia Department of Revenue Alcohol & Tobacco Tax Division
Georgia Governor's Office
Guam Attorney General
Guam Department of Labor
Hawaii Department of Commerce
Hawaii Department of Labor and Industrial Relations
Hawaii Department of Taxation
Hawaii Securities Branch
Hawaii City & County of Honolulu
Hawaii County of Kauai
Hawaii County of Maui
Idaho Department of Labor
Idaho State Liquor Dispensary
Idaho State Tax Commission
Illinois Alcohol, Tobacco and Fuel Division
Illinois Chicago Department of Finance
Illinois Department of Labor
Illinois Department of Revenue
Illinois Liquor Control Commission
Illinois Securities Department
Indiana Department of Labor
Indiana Department of Revenue
Indiana Securities Division
Industrial Commission of Arizona
Iowa Alcoholic Beverages Division
Iowa Department of Revenue
Iowa Insurance Division
Iowa Workforce Development
Kansas Department of Labor

Kansas Department of Revenue Alcohol Beverage Control
Kansas Liquor Enforcement Tax
Kansas Miscellaneous Tax
Kansas Securities Commissioner
Kentucky Alcoholic Beverage Control Department
Kentucky Department of Revenue
Kentucky Labor Cabinet
Kentucky Securities Division
Louisiana Department of Revenue
Liquor Commission City and County of Honolulu
Louisiana Department of Revenue Alcohol and Tobacco Control Office
Louisiana Securities Division
Louisiana Workforce Commission
Maine Bureau of Alcoholic Beverages and Lottery Op
Maine Bureau Consumer Credit Protection
Maine Department of Labor
Maine Division of Liquor Licensing
Maine Liquor Licensing & Inspection Unit
Maine Office of Securities
Maine Revenue Services
Maryland Department of Labor
Maryland Field Enforcement Division
Maryland Office of the Comptroller Maryland – Worcester County Liquor Control Board
Massachusetts Alcohol & Bev. Control
Massachusetts Department of Labor
Massachusetts Department of Revenue
Massachusetts Office of Consumer Affairs
Massachusetts Securities Division
Michigan Department of Licensing & Regulatory Affairs
Michigan Corporations, Securities
Michigan Department of Treasury
Michigan Liquor Control Commission
Michigan Workforce Development Agency
Middle District of Pennsylvania
Minnesota Department of Labor and Industry
Minnesota Department of Public Safety Alcohol and Gambling Enforcement Division
Minnesota Department of Revenue
Mississippi Department of Agriculture
Mississippi Department of Employment Security
Mississippi Securities Division
Mississippi State Tax Commission
Missouri Department of Labor
Missouri Department of Revenue
Montana Commissioner of Securities
Montana Department of Labor and Industry
Montana Department of Revenue
Montana Liquor License Bureau
Montana Office of Consumer Protection
Montgomery County Alcohol Beverage Services
Nebraska Department of Revenue
Nebraska Bureau of Securities
Nebraska Department of Labor
Nebraska Department of Revenue
Nebraska Liquor Control Commission
Negociado de Impuesto al Consumo
Nevada Consumer Affairs
Nevada Department of Taxation
Nevada Department of Taxation -Sales/Use
Nevada Office of the Labor Commissioner
New Hampshire Bureau of Securities Regulations
New Hampshire Department of Labor
New Hampshire Department of Revenue Admin
New Hampshire State Liquor Commission
New Jersey Bureau of Securities
New Jersey Department of Labor
New Jersey Department of Law and Public Safety Division of Alcoholic Beverage Control
New Jersey Department of the Treasury
New Mexico Department of Labor
New Mexico Regulation & Licensing Department
New Mexico Securities Division
New Mexico Taxation and Revenue
New York Department of Finance
New York Investor Protection Bureau
New York State Department of Labor
New York State Department of State
New York State Liquor Authority Division of Alcoholic Beverage Control
New York State Sales Tax Processing
North Carolina Alcoholic Beverage Control Commission
North Carolina Department of Labor
North Carolina Department of Revenue
North Carolina Department of Agriculture
North Carolina Department of Revenue
North Carolina Securities Division
North Dakota Department of Labor
North Dakota Office of State Tax

Commissioner
 North Dakota Securities Department
 North Dakota Tax Commissioner
 Northern District of California
 Northern Mariana Islands Attorney Gen
 Occupational Safety & Health Admin.
 Office of Secretary of State of California
 Office of Secretary of State of Pennsylvania
 Office of Secretary of State of Alabama
 Office of Secretary of State of Alaska
 Office of Secretary of State of American Samoa
 Office of Secretary of State of Arizona
 Office of Secretary of State of Arkansas
 Office of Secretary of State of California
 Office of Secretary of State of Colorado
 Office of Secretary of State of Connecticut
 Office of Secretary of State of Delaware
 Office of Secretary of State of District of Columbia
 Office of Secretary of State of Florida
 Office of Secretary of State of Georgia
 Office of Secretary of State of Guam
 Office of Secretary of State of Hawaii
 Office of Secretary of State of Idaho
 Office of Secretary of State of Illinois
 Office of Secretary of State of Indiana
 Office of Secretary of State of Iowa
 Office of Secretary of State of Kansas
 Office of Secretary of State of Kentucky
 Office of Secretary of State of Louisiana
 Office of Secretary of State of Maine
 Office of Secretary of State of Maryland
 Office of Secretary of State of Massachusetts
 Office of Secretary of State of Michigan
 Office of Secretary of State of Minnesota
 Office of Secretary of State of Mississippi
 Office of Secretary of State of Missouri
 Office of Secretary of State of Montana
 Office of Secretary of State of Nebraska
 Office of Secretary of State of Nevada
 Office of Secretary of State of New Hampshire
 Office of Secretary of State of New Jersey
 Office of Secretary of State of New Mexico
 Office of Secretary of State of New York
 Office of Secretary of State of North Carolina
 Office of Secretary of State of North Dakota
 Office of Secretary of State of Ohio
 Office of Secretary of State of Oklahoma
 Office of Secretary of State of Oregon
 Office of Secretary of State of Pennsylvania
 Office of Secretary of State of Puerto Rico
 (PDP)
 Office of Secretary of State of Rhode Island
 Office of Secretary of State of South Carolina
 Office of Secretary of State of South Dakota
 Office of Secretary of State of Tennessee
 Office of Secretary of State of Texas
 Office of Secretary of State of U.S. Virgin Islands
 Office of Secretary of State of Utah
 Office of Secretary of State of Vermont
 Office of Secretary of State of Virginia
 Office of Secretary of State of Washington
 Office of Secretary of State of West Virginia
 Office of Secretary of State of Wisconsin
 Office of Secretary of State of Wyoming
 Office of Tax and Revenue
 Office of the Alcoholic Beverage Control Commissioner
 Ohio Bureau of Employment Services
 Ohio Department of Commerce
 Ohio Department of Liquor Control
 Ohio Department of Taxation
 Ohio Division of Securities
 Oklahoma Department of Consumer Credit
 Oklahoma Department of Labor
 Oklahoma Securities Commission
 Oklahoma Tax Commission
 Oregon Bureau of Labor and Industries
 Oregon Department of Justice
 Oregon Department of Revenue
 Oregon Division of Financial Regulation
 Oregon Liquor Control Commission
 Pennsylvania Department of Banking
 Pennsylvania Department of Revenue
 Pennsylvania Department of Human
 Pennsylvania Department of Labor and Industry
 Pennsylvania Department of State
 Pennsylvania Liquor Control Board
 Pennsylvania Office of Attorney General
 Pennsylvania State Treasury
 Pension Benefit Guaranty Corp
 Puerto Rico Department De Asuntos
 Puerto Rico Department of Labor
 Rhode Island Department of Business
 Rhode Island Department of Labor and Training
 Rhode Island Division of Taxation
 Securities and Exchange Commission
 Society for Corporate Governance
 South Carolina Department of Labor
 South Carolina Department of Revenue & Taxation

South Carolina Securities
South Dakota Department of Labor
South Dakota Department of Revenue
South Dakota Division of Insurance
Southern District of California
State of Alabama Attorney General
State of Alaska Attorney General
State of American Samoa Attorney General
State of Arizona Attorney General
State of Arkansas Attorney General
State of California
State of California Attorney General
State of California Labor
State of Colorado Attorney General
State of Connecticut
State of Connecticut Attorney General
State of Delaware
State of Delaware Attorney General
State of Florida Attorney General
State of Georgia Attorney General
State of Hawaii Attorney General
State of Idaho Attorney General
State of Illinois Attorney General
State of Indiana Attorney General
State of Iowa Attorney General
State of Kansas Attorney General
State of Kentucky Attorney General
State of Louisiana Attorney General
State of Louisiana Attorney General
State of Maine Attorney General
State of Maryland Attorney General
State of Massachusetts Attorney General
State of Michigan
State of Michigan Attorney General
State of Minnesota Attorney General
State of Mississippi Attorney General
State of Missouri Attorney General
State of Montana Attorney General
State of Nebraska Attorney General
State of Nevada Attorney General
State of New Hampshire Attorney General
State of New Jersey Attorney General
State of New Mexico Attorney General
State of New York Attorney General
State of North Carolina Attorney General
State of North Dakota Attorney General
State of Ohio Attorney General
State of Oklahoma Attorney General
State of Oregon Attorney General
State of Pennsylvania Attorney General
State of Rhode Island Attorney General
State of South Carolina Attorney General
State of South Dakota
State of South Dakota Attorney General
State of Tennessee Attorney General
State of Texas Attorney General
State of Utah Attorney General
State of Vermont Attorney General
State of Virgin Islands Attorney General
State of Virginia Attorney General
State of Washington Attorney General
State of Washington Liquor Control Board
State of West Virginia Attorney General
State of Wisconsin Attorney General
State of Wyoming Attorney General
Tennessee Alcoholic Beverage Commission
Tennessee Department of Commerce
Tennessee Department of Labor
Tennessee Department of Revenue
Tennessee Securities Division
Texas Alcoholic Beverage Commission
Texas Comptroller of Public Accounts
Texas State Comptroller
Texas State Securities Board
Texas Workforce Commission
U.S. Department of State
U.S. Dept Health & Human Services
U.S. Consumer Product Safety Commission
U.S. Customs and Border Protection
U.S. Department of Agriculture
U.S. Department of Justice
U.S. Department of the Treasury Alcohol and
Tobacco Tax and Trade Bureau
U.S. Department of Treasury
U.S. Environmental Protection Agency
U.S. Food and Drug Administration
United States Department of Labor
United States Internal Revenue Service
United States Treasury
Utah Department of Alcoholic Beverage
Control
Utah Department of Commerce
Utah Division of Securities
Utah Labor Commission
Utah State Tax Commission
Vermont Agency of Agriculture, Food
Vermont Department of Labor and Industry
Vermont Department of Taxes
Vermont Securities Division
Virgin Islands Department of Labor
Virgin Islands Department of Licensing
Virginia Alcoholic Beverage Control Authority

Virginia Department of Alcoholic Beverage Control	Schepacarter, Richard
Virginia Department of Taxation	Vara, Andrew
Virginia Division of Labor and Industry	Villagrana, David
Virginia Division of Securities & Retail Franchising	
Washington Department of Labor and Industries	
Washington Department of Revenue	
Washington Securities Division	
Washington State Department of Revenue	
Washington State Liquor Control Board	
Washington State Liquor and Cannabis Board	
West Virginia Alcohol Beverage Control Commission Enforcement & Licensing Division	
West Virginia Division of Labor	
West Virginia Securities Commission	
West Virginia State Tax Department	
Western District of Pennsylvania	
Wisconsin Alcohol & Tobacco Enforcement	
Wisconsin Department of Agriculture	
Wisconsin Department of Revenue	
Wisconsin Department of Workforce Development	
Wisconsin Division of Securities	
Wyoming Department of Revenue	
Wyoming Liquor Commission	
Wyoming Liquor Division	

Bankruptcy Judges

Chan, Ashely M.
Dorsey, John T.
Goldblatt, Craig T.
Owens, Karen B.
Shannon, Brendan L.
Silverstein, Laurie Selber
Stickles, J. Kate
Walrath, Mary F.

Office of the United States Trustee

Buchbinder, David
Casey, Linda
Fox, Timothy J., Jr.
Hackman, Benjamin
Leamy, Jane
McCollum, Hannah M.
McMahon, Joseph
Richenderfer, Linda
Sarkessian, Juliet

Schedule 2
Connections with Parties-in-Interest

CohnReznick LLP has worked on wholly unrelated matters in the past, may currently work on wholly unrelated matters and may work on wholly unrelated matters in the future with or on behalf of the following parties:

Interested Party	Schedule 1 Category	Disclosure
Edward Field	Material Vendors and Contract Counterparties	CohnReznick has provided tax services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
Guardian Life Insurance Company of America	Insurers/Brokers	CohnReznick has provided CFO Advisory/consulting services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
Konica Minolta Business Solutions U.S.A., Inc.	Material Vendors and Contract Counterparties	CohnReznick has provided tax services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
Los Angeles Philharmonic Association	Material Vendors and Contract Counterparties	CohnReznick has provided assurance services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
Pension Benefit Guaranty Corp	Governmental and Taxing Authorities	CohnReznick has provided assurance services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
Rosenstein Henry, LLC	Landlords/Sublessees	CohnReznick has provided tax services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services

Interested Party	Schedule 1 Category	Disclosure
		are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
Terravant Wine Company LLC	Material Vendors and Contract Counterparties	CohnReznick has provided tax services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
United States Department of Labor	Governmental and Taxing Authorities	CohnReznick has provided consulting services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.